

# **EXHIBIT C**

## **LETTER AGREEMENT**

*Executive Insights  
4330 Carlisle Pike  
Camp Hill, PA 17011*

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August 17, 2010

**Mr. Glenn  
L & H Trucking, Inc.  
860 Gitts Run Road  
Hanover, PA 17331**

Dear Mr. Longstreth:

We are delighted that you have selected Executive Insights, LLC to assist you with this very crucial and urgent project.

***Scope of work:***

- Conduct an exit strategy assessment on L & H Trucking, Inc. best Asset Sales and Liquidation strategy and assist/guide you in that process. Also identify and determine potential Chapter 11 strategies which may be required to protect L & H Trucking, Inc. from adverse creditor actions and assist you in managing the company during such processes.

***Timing:***

At your request we started work on this engagement August 17, 2010.

***How Performed:***

Work will be performed at our office and your facility, with the availability to utilize your existing software and staff resources. We will, with your permission, request to take documentation (or copies) with us for analysis and/or processing at our office. Those documents will be returned to your location in a timely manner.

***Staffing:***

Mr. Kelly will provide the financial analysis portion of the engagement. Other staff will be available as well and may be involved in any Chapter 11 activities inclusive (but not limited to) of "wind down" and reporting activities. Mr. Kelly will also be instrumental in working with Mr. Magee and his staff in examining the business application of various legal strategies designed to improve the company's position. We estimate the timing of our activities will be approximately three months. However, this is only an estimate and we have not yet assessed the details associated with the scope of work. We will provide you with a better assessment of the time frame after we have evaluated your current structure and have mapped a plan for rationalization.

***Related Fees:***

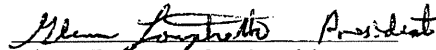
Mr. Kelly's hourly fee is \$195 and other professional staff is billed at a rate of \$160 per hour. Non-professional (Para Professional) staff is billed at \$55 per hour. A retainer of \$10,000 will be required when available. Invoices will be presented periodically inclusive of a detailed review of services provided and related fees and out of pocket expenses. Invoices will be submitted in accordance with the Bankruptcy Code

If you are in agreement with the proposal above, please sign both copies of this engagement letter, return one to me and retain one for your records. Please let me know if you have any questions. We look forward to providing these services to you.

Sincerely,

William J. Kelly  
Principal

I am in agreement with the above and authorize Executive Insights to commence work.

  
Glenn Longstreth, President